

# Schedule A(NR) Itemized Deductions

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## For Nonresident Only

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Before you complete this form, you must complete a federal Form 1040, Schedule A. If you telefile your federal Form 1040, you do not need to complete federal Form 1040, Schedule A. Instead, use the information on your telefile worksheet for 1040 filers to complete the Arizona Schedule A(NR).

You must attach the federal Form 1040, Schedule A, to this form. If you telefile your federal Form 1040, you must attach a copy of your telefile worksheet for 1040 filers.

The itemized deductions allowed for Arizona purposes are those itemized deductions that are allowable under the Internal Revenue Code. As an Arizona nonresident, you must prorate these deductions by the percentage which your Arizona gross income is to your federal adjusted gross income.

In some cases, the amount allowed for medical and dental expenses, gambling losses, and property taxes may be different for Arizona purposes than for federal purposes. You must complete lines 1 through 13 if any of the following apply.

1. You are deducting medical and dental expenses.

2. You are deducting gambling losses while claiming a subtraction for Arizona lottery winnings.

3. You are claiming the credit for property taxes paid by a qualified defense contractor.

If any of the above items apply, complete lines 1 through 13 as instructed below.

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## Medical and Dental Expenses

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Skip these lines if you are not deducting medical and dental expenses.

### Line 1

Enter the total of your medical and dental expenses after you reduce these expenses by any payments received from insurance or other sources. Do not reduce the amount you enter on line 1 by amounts paid from an MSA. Do not include insurance premiums paid by an employer-sponsored health insurance plan (cafeteria plan) unless the premiums are included in Box 1 of your Form(s) W-2. Also do not include any other medical and dental expenses paid by the plan unless the amount paid is included in Box 1 of your Form(s) W-2. If self-employed, do not include any amount paid for health insurance that you deducted in computing your federal adjusted gross income. The medical and dental expenses for Arizona purposes are the same as for federal purposes.

### Line 2

Enter any amount of medical and dental expenses included on line 1 that were paid from your MSA

Complete lines 3 through 6 as instructed on Schedule A(NR).

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## Gambling Losses and Property Taxes

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Skip these lines if you are not deducting gambling losses. Also skip these lines if you are not claiming the credit for property taxes paid by a qualified defense contractor.

You can deduct wagering losses only to the extent of wagering gains. If you take a subtraction for Arizona lottery winnings, you may have to adjust your deduction for gambling losses.

If you are claiming the credit for property taxes paid by a qualified defense contractor, you cannot claim both a deduction and a credit with respect to the same property taxes paid.

Complete lines 7 through 13 as instructed on Schedule A(NR).

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## Adjusted Itemized Deductions

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Complete these lines as instructed on Schedule A(NR).